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August 6, 2002

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RE: Westbank Asbestos Site/Request for Information

Dear Mr. Costello and Mr. Martin:

The Request for Information directed to Mr. Thomas C. Nelson at National Gypsum Company was received July 12, 2002 and was forwarded to me.

I have called each of your offices but have been unable to speak with anyone concerning the Request for Information. The purpose for my calls was to discuss the questionnaire and to provide some preliminary information to you about our Company, and to request an extension of time to answer for the reasons which follow.

The legal name of the company doing business today under the name National Gypsum Company is New NGC, Inc. ("New NGC"). New NGC was formed in 1993, and purchased assets at that time from the company which was formerly known as National Gypsum Company ("Old NGC"). Old NGC had filed Chapter 11 bankruptcy in October 1990, and New NGC was formed and purchased Old NGC assets pursuant to the Plan of Reorganization of Old NGC which was confirmed in March of 1993.

New NGC has never produced or handled any asbestos-containing products. New NGC purchased the Westwego, LA gypsum wallboard plant from Old NGC, and still operates it today. Gypsum wallboard produced by either Old NGC or New NGC never contained asbestos.

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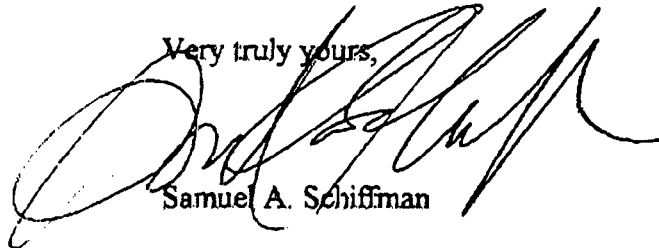
James E. Costello, Esq.
Mr. John Martin
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I have been reviewing the Request for Information, and in order to try to answer it for you, we are searching our warehouse for records which may have been acquired from Old NGC regarding its operations and activities in Louisiana. Also, we may have to try to contact former Old NGC employees who have retired or left such employment years ago in order to gather information. In short, this process will take a considerable amount of time.

We would appreciate receiving an extension of time to answer the Request for Information of an additional sixty (60) days, which would take the answering deadline to October 10, 2002. That time should allow us to complete the process we have undertaken and to provide you with a meaningful response. Of course, if we can complete our inquiry and the responses to the questionnaire sooner we would forward the responses to you as soon as able to do so.

Thank you in advance for your cooperation. Please call me or otherwise let me know as soon as possible if the requested extension is agreeable.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Samuel A. Schiffman', is written over the typed name.

Samuel A. Schiffman

SAS/me